



# CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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MARGO REID BROWN
CHAIR
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(916) 341-6051

September 25, 2009

SHEILA JAMES KUEHL SKUEHL@CIWMB.CA.GOV (916) 341-6039 Clement Medari M & M Computers, Inc. 7613 Greenback Lane, Citrus Heights, CA 95610

JOHN LAIRD JLAIRD@CIWMB.CA.GOV (916) 341-6010 RE: FINAL AUDIT REPORT – M & M COMPUTERS, INC. CEWID 106921

Dear Mr. Medari:

CAROLE MIGDEN CMIGDEN@CIWMB.CA.GOV (916) 341-6024 Enclosed is the final audit report of M & M Computers, Inc., regarding the Covered Electronic Waste Collection Program. The audit was planned and performed to determine conformance with the regulations resulting from the Electronic Waste Recycling Act of 2003. The period of review for this audit was January 1, 2007 through December 31, 2007.

ROSALIE MULÉ RMULE@CIWMB.CA.GOV (916) 341-6016 The audit disclosed the following findings:

- 1. Missing Records;
- 2. Estimated Weight Not listed on Collection Logs;
- 3. Applicable Source Documentation Did Not Accompany the Load; and
- 4. Net Cost Report Not based on Estimated Weight.

The response by M & M Computers, Inc., dated August 28, 2009, to the draft audit report has been included in this final report, along with an evaluation of the response.

(over)



Clement Medari September 25, 2009 Page 2

The response addressed corrective action for Findings 1, 2, 3, and 4.

A copy of this letter is being forwarded to the E-Waste Program for information and any necessary action, if required.

If you have any questions regarding this report, please contact Gladys Onejeme, Staff Services Management Auditor, at (916) 324-6892 or <a href="mailto:goognegeme@ciwmb.ca.gov">goognegeme@ciwmb.ca.gov</a>

Sincerely,

Susan R. Villa, Branch Manager

Fiscal Services Branch

Administration and Finance Division

Enclosure

Cc: Jeff Hunts, Manager, E-Waste Branch, CIWMB
Gladys Onejeme, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit File

M & M Computers, Inc.

E-Waste Recovery and Recycling Fund

**Final Audit Report** 

# Recycler Payment Claim: California Electronic Asset Recovery

For the Period January 1, 2007 through December 31, 2007

Prepared By: California Integrated Waste Management Board Audits and Evaluations Unit

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ecycler Payment Claim: California Electronic Asset Recovery

or the Period January 1, 2007 through December 31, 2007

Prepared By:

Audits and Evaluations Unit

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## Audit Report M & M Computers, Inc. CEWID 106921 Period Audited: January 1, 2007 through December 31, 2007

**Audit Start Date** 

April 20, 2009

Physical Address:

7613 Greenback Lane

Citrus Heights, CA 95610

Contact Person:

Clement Medari

Phone Number:

((916) 721-6677

E-Mail Address:

mnmcomputers@gmail.com

Auditor:

Gladys Onejeme

#### SUMMARY

The California Integrated Waste Management Board (CIWMB) processed and paid a claim, in the amount of \$270,487.68, submitted by California Electronic Asset Recovery Recyclers (an e-waste recycler). M & M Computers, Inc., (an e-waste collector) provided covered electronic waste (CEW), in the amount of \$192.00, to California Electronic Asset Recovery Recyclers for payment. The payments issued by the CIWMB are funded by the E-Waste Recovery and Recycling Fund.

Audits and Evaluations Unit auditor Gladys Onejeme reviewed records related to the appropriateness of expenditures of state recovery and recycling funds, for the period of January 1, 2007 through December 31, 2007.

#### BACKGROUND

M & M Computers, Inc., is a one-person operation run by Clement Medari, the owner. The business is located at 7613 Greenback Lane, Citrus Heights, CA 95610. E-waste is accepted free of charge from residents living in the following geographical areas: El Dorado County, Placer County, and Sacramento County.

#### OBJECTIVE, SCOPE, AND METHODOLOGY

The audit was performed to determine whether M & M Computers, Inc., complied with CEW reporting, recordkeeping, and payment requirements, as specified by the California Public Resources Code, Section 42460, et seq., and the California Code of Regulations (CCR), Title 14, Chapter 8.2.

The audit scope included, but was not limited to, an evaluation of the integrity of electronic waste recycling claims submitted to the CIWMB for payment, and an assessment of operational and regulatory compliance by the collector.

The audit was conducted in accordance with Government Auditing Standards. The standards require the audit to be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. The evidence obtained during the course of the audit will provide a reasonable basis for the findings and conclusions based on the audit objective.

#### CONCLUSION

The following audit findings were identified:

#### FINDING 1 - Missing Records

M & M Computers, Inc., did not provide the following required documents:

- Covered Electronic Waste Transfer Receipt, CIMWB Form 197;
- Collection Log, CIWMB Form 198; and
- Copy of the method of payment such as a canceled check, check stub, etc.

Title 14, CCR, Section 18660.8(d) states, "An approved collector, an approved recycler, or a registered manufacturer shall maintain records for at least three years."

Section 18660.8(e) states, "An approved collector, an approved recycler, or a registered manufacture shall maintain records that are originals and typed or legibly handwritten in English."

#### RECOMMENDATION:

M & M Computers, Inc., should locate and provide the requested documents to CIWMB.

#### FINDING 2 - Estimated Weight Not Listed on the Collection Logs

M & M Computers, Inc., did not put the estimated weight on the collection and source anonymous collection logs.

Title 14, CCR, Section 18660.20(j)(1)(A) states in part, "A collection log containing: (A) For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and an estimate of the weight of CEW collected."

#### RECOMMENDATION:

M & M Computers, Inc., should list the estimated weights on the collection logs.

#### FINDING 3 – Applicable Source Documentation Did Not Accompany the Load

Applicable source documentation is not accompanying the load when CEWs are transferred by M & M Computers, Inc., to the recycler.

Title 14, CCR, Section 18660.6(e)(7) states in part, "Limitations on recovery payments: (7) An approved collector is entitled for recovery payments only for CEWs transferred to the recycler that are accompanied by applicable source documentation pursuant to Section 18660.20(h) of this Chapter."

#### RECOMMENDATION:

M & M Computers, Inc., should send the applicable documentation with the load when CEW is transferred to the recycler.

#### FINDING 4 - Net Cost Report

M & M Computers, Inc., completed the Net Cost Report using estimates based on business knowledge relating to e-waste. In addition, the Net Cost Report disclosed revenue consisting of payments received from the recycler.

Title 14, CCR, Section 18660.10(b) states, "An approved collector or an approved recycler shall maintain records and provide information for use by the CIWMB in the update on their actual net costs to operate."

Section 18660.10(c)(1) states in part, "An approved collector or an approved recycler shall use the following allowable revenues and costs for use in the calculation of net costs: (1) Revenues in relation to CEW recovery or recycling, other than the payments required pursuant to this Chapter, including but not limited to: (A) Up-front revenues received, such as from fees charged; and (B) End-use revenues, such as from commodity values."

M & M Computers, Inc., should obtain an understanding of the process of completing the annual CEW Net Cost Report.

#### RESTRICTED USE

This report is intended for the information and use of the CIWMB and M & M Computers, Inc., management. However, this report is a matter of public record and distribution is not limited.

RECOMMENDATION:

### RESPONSE TO AUDIT REPORT

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RESPONSE TO AUDIT REPORT

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## Collector Audit Report M & M Computers, Inc. (CEWID 106921) Period Audited: January 1, 2007 through December 31, 2008

Audit Start Date:

April 20, 2009

Collectors Physical Address:

7613 Greenback Lane.

Citrus Heights, CA 95610

Collectors ID:

(CEWID 106921)

Contact Person:

Clement Medari

Phone Number:

(916) 721-6677

E-Mail Address:

mnmcomputers@gmail.com

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Audit Period:

January 1, 2007 through December 31, 2009

**Note:** Limited to Collector Log CIWMB ID# 106921, from June 12, 2006 to September 27, 2007. See Summary Section for collector claim as a percentage

of recycler and batch claims.

Auditor:

Gladys Onejeme

#### SUMMARY

Audits and Evaluations Unit auditor Gladys Onejeme reviewed records related to the appropriateness of expenditures of state recovery and recycling funds for the period of January 1, 2007 through December 31, 2007. The purpose of this audit was to review Covered Electronic Waste (CEW) compliance with reporting, record keeping, and payment requirements as specified by the California Public Resources Code Section 42460, et seq, and the California Code of Regulations, Title 14, Chapter 8.2.

Review of M & M Computers, Inc.'s CEW transfer represents 0.07 percent of the total recycler claim submitted for CEW recovery and recycling payments.

M & M Computers, Inc.'s transfer to California Electronic Asset recovery (CEAR) recycling claim amounted to: \$ 192.00

CEAR's claim was for:

\$ 270,487.68

## Collector Audit Report M & M Computers, Inc. (CEWID 196921) Period Audited: January 1, 2007, through December 31, 2009

Audit Start Date: April 20, 20

Collectors Physical Address: 7613 Greenback Lane.

Citrus Heights, CA 95610

Collectors ID: . . . (CEWID 106921

Contact Person: . . . . Clement Medan

Phone Number: (916) 721-667

A TANC E Longia di Lina di Cara di Car

Note: Limited to Collector Log CIWMB ID# 106921, from June 12, 2006 to September 27, 2007. See Summary Section for collector claim as a percentage

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Gladys Onelei

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recycling claim amounted to: \$192.00

CEAR's daim was form

\$ 270,487.68

Percentage of M & M Computers, Inc.'s portion to CEAR's CEW recovery and recycling payment

M & M Computers, Inc.

 $$192.00 \times 100 = 0.07\%$ 

CEAR

\$ 270,487.68

Percentage of M & M Computers, Inc's portion to the total CIWMB Claim Schedule #E070047

M & M Computers, Inc. Claim Schedule #E070047 \$ 192.00 x 100 = 0.01% \$ 1.714.682.88

#### BACKGROUND

M & M Computers is a one person operation. It is run by Clement Medari, owner. The business is located at 7613 Greenback Lane, Citrus Heights, CA 95610. E-Waste is accepted free of charge from residents living in the following counties: El-Dorado County, Placer County and Sacramento County. M & M Computers, Inc. generate 20,000 to 30,000 pounds of Hazardous or Universal Waste per year.

#### **RESULTS**

Upon completing the review, the following audit findings were identified.

#### SUMMARY OF FINDINGS

Finding 1: Loss of Records = This is my 1st Fransacton. I DID Not KEEP THIS RECORD. ERROR DID MY Side.

M & M Computers, Inc. did not have form CIWMB 198 Covered Electronic Waste Transfer Receipt and check stub for the collection log being tested to be reviewed by the auditor and therefore M & M Computers, Inc. is not in compliance with the Electronic Waste Recovery Regulation 18660.8. (d) (e)

#### CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.8 (d) (e). Section 18660.8 (d) states, "An approved collector, an approved recycler, or a registered manufacturer shall maintain records for at least three years."

Section 18660.8 (e) states, "An approved collector, an approved recycler, or a registered manufacture shall maintain records that are originals and typed or legibly handwritten in English."

Percentage of M & M Computers, Inc.'s portion to CEAR's CEW recovery and recycling payment.

N. & M. Computers: Inc

\$ 192:00 x 100 = 0.07% \$ 270,487.68

Percentage of M & M Computers. Inc's portion to the total CIWMB Claim Schedule #E070047;

IM & IVI Computers; fina -Claim Schedule,#E070041

#### BACKGROUND

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### NOTTONOS

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Section 18600 8 (e) states, "An approved collector, an approved rocycler or a registered manufacture shall maintain records that are originals and typed or legibly candwritten in English."

M & M Computers, Inc. needs to retain records as required by Section 18660.8 (d) (e).

Finding 2: Estimated Weight not being listed on the Collection Logs and Source

Anonymous Collection Logs — 1 WAS NOT AWARE OF 17 NOW I HAVE

CONTINUED TO KEEP MY ESTIMATED

WEIGHT LOGS:

M & M Computers, Inc. is not putting the estimated weight on the Collection Logs and Source Anonymous Collection Logs and is not in compliance with the Electronic Waste Recovery Regulation 18660.20(j) (1) (A).

#### CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.20 (j) (1) (A). Section 18660(j) (1) (A) states, "For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and a estimate of the weight of CEW collected."

#### RECOMMENDATION:

M & M Computers, Inc. needs to start listing the estimated weights on the Collection Logs.

Finding 3: Collection Logs and Source Anonymous Collection Logs Not Accompanying Load \_ I was New to THE BUSNESS. Now I Am CONDITION: following the right protocols.

The Collection Logs and Source Anonymous Collection Logs are not accompanying the load from M & M Computers, Inc to CEAR or Direct Computers Disposal and therefore M & M Computers, Inc. is not in compliance with Electronic Waste Recovery Regulation 18660.6(e) (7).

#### CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.6(e) (7) which states, "An approved collector is entitled for recovery payments only for CEWs transferred to the recycler that are accompanied by applicable source documentation pursuant to Section 18660.20(h) of this Chapter."

M & M Computers, Inc. needs to retain records as required by Section 18660.8 (d) (e).

Finding 2: Estimated Weight not being listed on the Collection Logs and Source Anonymous Collection Logs — Cours August August Collection Logs — Cours August Cours August Collection Logs — Cours August Cours August Cours — Cours August Cours — Cours August Cours — Co

#### MOITIGHOS

DEIGHT LIES

M & M Computers; Inc. is not putting the estimated weight on the Collection Logs and Source Anonymous Collection Logs and is not in compliance with the Electronic Waste Recovery Regulation 18650 20(1) (1) (A)

#### CRITERIA:

M.E.M. Computers, Inc. "Is not in Compliance with Title 14 CCR Section 18660.20 (I) (1) (A). Section 18660.10 (I) (A) states, "For each collection activity or event that results in CEW transferred to the approved collector, a bnef written description of the collection sectivity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and a satimate of the weight of CEW collected.

#### RECOMMENDATION

M.& M.Computers, Inc. needs to start listing the estimated weights on the Collection Logs.

#### CONDITION.

The Collection Logs and Source Anonymous Collection Logs are not accompanying the load from Mr & M Computers, Inc. to DECAR on Direct Computers Disposal and therefore Mr & M Computers, Inc. is not in compliance with Electronic Waste-Recovery Regulation 1900 6re) (7)

#### ORITERIA

M. & M. Computers, Inc. is not in Compliance with Title 14 CCR Section 18680.6(e) (?) which states, "An approved collector is entitled for recovery payments only for CEWs transferred to the recycler that are accompanied by applicable source documentation pursuant to Section 18660.20(h) of this Chapter."

M & M Computers, Inc. must send the source documentation with the load when it transfers CEWs to the recycler.

Finding 4: Net Cost Report: I was LATE IN SENDING THE NET COST Report - I was not aware of the Dead line -

M & M Computers, Inc. based the numbers on the Net Cost Report on estimates based on their knowledge of their business as it related to E-Waste. Per Clement Medari these numbers will not tie into his books and records and therefore are his best guess estimates. The Net Cost Report was not based on the actual net costs to operate. Therefore, CIWMB cannot rely on the Net Cost Report and M & M Computers, Inc. is not in compliance with the Electronic Waste Recovery Regulation 18660.10 (b) governing the administration of the Electronic Waste Recovery and Recycling Act.

It was determined the revenue on the Net Cost Report consisted of income from the recyclers which is not allowed per the regulations as required by Section 18660.10 (c) (1).

#### CRITERIA:

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.10 (b). Section 18660.10 (b) states, "An approved collector or an approved recycler shall maintain records and provide information for use by the CEWMB in the update on their actual net costs to operate."

M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.10(c) (1) which states, "Revenues in relation to CEW recovery or recycling, other than the payments required pursuant to this chapter."

#### RECOMMENDATION

M & M Computers, Inc. needs to obtain an understanding of the process of completing the Annual CEW Net Cost Report. The collector needs to read the forms instructions and if he has any questions he needs to call the California Integrated Waste Management Board (CIWMB) to obtain an answer for his questions.

M & M Computers, Inc. must send the source documentation with the load when it transfers CEWs to the recycler.

Finding 4: Net Cost Report

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CONDITION:

كافويدار اليرسور numbers on the Net Cost Report on estimates based

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#### CRITERIA

- M & M Computers; Inc. is not in Compliance with Title 14 CCR Section 18660.10 (b). Section 18660.10 (b) states, "An approved collector or an approved recycler shall maintain records and provide information for use by the CEWMB in the update on their actual net costs to operate."
- M & M Computers, Inc. is not in Compliance with Title 14 CCR Section 18660.10(c) (1) which states, "Revenues in relation to CEW recovery or recycling, other than the payments required pursuant to this chapter."

#### RECOMMENDATION

M & M.Computers, Inc. needs to obtain an understanding of the process of completing the Annual CEW Net Cost Report. The collector needs to read the forms instructions and if he has any questions he needs to call the California Integrated Waste Management Board (CIWMB) to obtain an answer for his questions.

## Form 220 - Annual CEW Net Cost Report

Important: Neview the Guide to Net Cost Reporting in full prior to completing. Attach Net Cost Estimation Worksheets (Forms 220A for collectors 200A for recycles).

1	Contact Information					
	Organization Name	M&M CC	MPUTERS			
2	CEW ID Number	10	6921			
3	Type of Entity (Collector, Recycler, or Dual Entity)	Collectors and Du	al Entities Complete			
4	Affiliated Approved Collectors or Recyclers (List OEW ID and firm name, location)  Note: Each CEW ID must submit a separate net cost report.		CK LANE, CITRUS HEIGHTS, CA-95510			
5	Mailing Address (Street, City, State, Zip)	M&M COMPUTERS, 7613 GREENBAC	CK LANE, CITRUS HEIGHTS, CA-95610			
6	Physical Address (Street, City, State, Zip) If same as mailing address, enter "same "	SAME				
7	Contact Person for Net Cost Report	CLEMEN	T MEDARI			
8	Title	ow	NER			
9	Phone Number for Contact Person	916-72	1-6677			
10	Email Address for Contact Person	MNMC>MPUTE	RS@GMAIL COM			
11	Fax Number for Contact Person	916-72	1-6622			
12	Date of Report Preparation	4/6/	2009			
13	Reporting Period	JAN 1 '08 -	DEC 31 '08			
		Net Cost Summary				
	Important: You must complete the Cost Estimation Worksheets: (Form 220A for recovery and Form 220B tot	Recovery of CEW	Recycling of CEW			
	recycling) prior to filling in lines 14 - 19 below. See instructions. In the Guide to Net Cost Reporting.	Collectors and Dual Entities Complete	Recyclers and Dual Enlities Complete			
14	Enter a check mark if you did not handle CEW in the reporting year that was subject to reimbursement through the State's Covered Electronic Waste Payment System Skip to line 20.					
15	Total Revenues for CEW Recovery and/or Recycling From Line 4A on Forms 220A (recovery) and 2208 (recycling) Include only CEW-related revenues, Exclude CIWMB payments.	\$9,626,00				
16	Total Costs for CEW Recovery or Recycling From Line 26A on Form 220A (recovery) or Form 220B (recycling), include only CEW-related costs. Exclude pass through of CRVMB payments to collectors.	\$3,160.00				
	Net Costs (Line 16 minus Line 15)	-\$6,466.00				
8	Net Costs (Line 16 minus Line 15)  Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIVMB payments. See instructions.)	-\$6,466.00 938				
7 : a	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIVMS payments.					
7 : a	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIWMB payments. See instructions.)  Average Net Cost per Pound (Line 17 divided by Line 18)	938				
7   8   7   8   8   9   7   8   9   7   8   9   7   9   7   9   7   9   7   9   7   9   9	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIWMB payments. See instructions.)  Average Net Cost per Pound (Line 17 divided by Line 18)	938 -S6.893	MEDARI			
7 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CIWMB payments. See instructions.)  Average Net Cost per Pound (Line 17 divided by Line 18)  Sign Printed Name and Title of Person with Stansture Authority for Net	938 -S6.893 red Declaration	MEDARI Majulen'			
7   1   3   4   5   5   5   5   5   5   5   5   5	Total Pounds of CEW Recovered and/or Recycled (Note: Include only the volume for which you are eligible to receive CNVMB payments. See instructions.)  Average Net Cost per Pound (Line 17 divided by Line 18)  Sign  Printed Name and Title of Person with Signature Authority for Net Cost Reports as Designated Pursuant to Section 18660.11.  Signature Interest declare under punalty of paylory that this not cost report, including any and all figures, calculations and accompanying documents has been	938 -56.893 ned Declaration CLEMENT	Magen'			

Not Cost Reporting Form

State of California Confidential

Collecto	rs and Dual Entitie	s Must Complete
Organization Name:	M&M COMPUTERS	
CEW ID Number:	106921	
Reporting Period:	JAN 01 '06 TO DEC 31 '0	8
Date of Preparation:	APRIL 4 109	
Important: Review instructions in the Guide to Net Cost Reporting prior to completing. In Calumh B, briefly describe the basis for the estimates issted in Column A.	Best Estimate of Itemized Revenue or Costs Specifically Dedicated to CEW Recovery	Description of Estimation Assumptions/Calculation Methods For example: "Because CEW is 25% of material handled by weight, applied 25% to a insurance cost." If more space is needed, use Line 29.
	Α	В
Revenue from recyclers over and above the standard payment of 20 cents per pound required by the Act	\$9,626.00	
2 Revenue received for recovery services, such as fees charged to CEW generators	\$0.00	
Other Allowable Revenues (explain on Line 25)	\$0.cc	
Total Revenue for SEW Recovery (Add lines 1: through 3, Enter on Form 220, Line 15A.)	\$9.828.00	
	COSTS OF RECOVERING	G CEW
Labor Costs		
5 Ovrect Latxor	\$895,00	
6 Indirect Latter Allocated to CEW Handling	***************************************	
7 Subtotal, Labor Costs (Add lines 5 and 6)	\$895,00	
Transportation Costs		
Transportation Related to Recovery of CEW train Generators	\$560.00	
9 Transportation from Collector Facility to Recycler Facility		
10 Subtotal, Transportation Costs (Add lines 8 and 9)	\$560.00	
Other Costs		
11 Advertising, Marketing, Promotion and Public Education	\$310.00	
Processing and Disposal	\$0.00	
Supplies (Include here only supplies used in collection activities. The total cost and amount of any purchased CEW should be listed in Line 39, not on Line 139.	\$0.00	
14 Decreciation (excluding transportation-related)	\$0.00	
15 Insurance (excluding transportation-related)	\$105.50	
Debt Service (principal and interest payments, excluding transportation- related)	SG.00	
17 Maintenance (excluding transportation-related)	\$90.00	
13 Fue (excluding transportation-related)	\$0.00	
19 Property Taxes	\$0.00	
26 United	\$0.00	

	Form 220s - CEW Net Cost Estimation Worksheet for Co	
0.1000	Collector and Dual Enditing Must Complete	
	Signification Many H. T. Commission Commissi	
	Assert Control of the	
	become converted to ADS, or wind a special resonance set of the converted to the converted	
	All to recover products and regards they are of products and regards and products and recover and reco	
	Come A row cost (Microscon Longton on Long St.)	
	a property of the contract of	
	atao 5 contrasponari	
	3363 W.D.	
	COLS PARAMETER CONTROL OF CONTROL	
	Control of the Contro	
	DELECT PRODUCTION OF THE PRODU	
	Section 1	
	Part radio no bapatendo	

		The second secon		
	*Other	" Costs (Continued From		
		Best Estimate of Itemized Costs Dedicated to CPW		iculation Methods (B)
21	Facilities and Equipment Rent or Lease	\$1,200,00		
22	Security	\$0.00		
23	General Overhead	S0.66		
24	Additional Costs (Identify in line 29)	. S0.00	The state of the s	
25	Subtotal, Other Costs (Add Lines 11 - 24)	\$1,705,00		
26	TOTAL COSTS FOR CEW RECOVERY, Add unes 7, 10 and 25. Enter nere and on Form 220, Line 16A.)	\$3,160.00		3*
	Additional Qu	estions and Notes (Optio	nal, but very important)	
27	Capital Expenditures identify and report the amount of any digital expenditures during the reporting year, such as properly, buildings, improvements, equipment or venicles.		\$2,000,90	
28	How many cents per pound should be added to standard payment rate in order to cover a reasonable profit. Describe your rationale under question #29. (See guidance for additional background.)	35		
	Describe below the general approach and assumptions used to estimate r costs. Cite line numbers where needed, include here the total cost and CEW. (See instructions.)	evenue and costs above. Also amount of any CEW which y	provide any additional explanation to clarify the methods you purchased, e.g., by passing on a portion of the stans	u used to estimate revenues an fard payment to suppliers of
	MATED COST OF PERCENTAGE OF LABOR AND THE BUSIN	ESS.		
	Identify below any unique costs or changes in attiliation/pannership associ	aled with your operation during	the reporting year. Altach additional sheets as needed, (For	example, one-lime start-up cost
	or the value of volunteer labor. See instructions )			
NONE				
		¥		
31 in in year.	e table below, identify the percent of total CEW you recovered from each t	ype of source in the reporting	32 In the table below, identify the percent of total CEW receives hype of collection service.	overed you recovered through
	Source	Percent	Program Tyme	Percent
Residend	es, Individuals	25%	Pick-up by Appointment (e.g., from businesses or other handlers)	55.00%
Commerc	alal Businesses	25%	Regularly Scheduled Pick-Up (e.g., curbside service)	
nstitution	a (Education/Government/etc.)	50%	Permanent Drop-Od Facility	45.00%
Other (sp	ecily);		Occasional Drop-Off Service (e.g., special events)	
	· · · · · · · · · · · · · · · · · · ·		Landrill Load Check	
	William Co.			
Stal			Other (Specify):	
33	identify with an "X" the types of activities carried out at your facility in additi		Total	193.0%
li li	Recovery of Stectronic Waste other than CEW Municipal solid waste recycling (e.g., bottles, cans, newspapers, etc.)	X		
	Municipal solid waste disposal			and the second s
10	iousehold Hazardous Waste collection Other (specify)			
1	Not applicable - poly bandla CESS			

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	Wild Colored Section (1997)

California Integrated Waste Management Board

Telephone #: Units Other CEWs<sup>3</sup> Material Received Weight Unite Q 917 019 CRTs Weight 140 *\$* \$ Describe Circumstances of Collection and/or Attach Source Information of Location of Collection Event (if different from the Collector's address) CEWs if Received from Other Collecturs and Handlers.2 COVERED ELECTRONIC WASTE (CEW) COLLECTION LOG Primary Contact Name: For transfers of 5 or more Contact Person & Phone CEW ID#: [6692 see 18660.20(J)(C) units provide (88h-1/2016) B & 505-4091 BRENDON JAN J Material Received From Source HAPM COMOUTERS (Address, City, Zip), Tandler Approved Collector Address (Address, City, Zip), 7613 GREEN BACK UN. C. H. CA Green Type of Source<sup>1</sup> Address: 75 19 Carrioge 17 Soughs B 6/11/08- Name: Malkew Every Address: 7969 Melch Sar Aug R City/Sip: CH-CM. 45660 ST17/08 Name: Kobon! City PZID: Ande 1 upe Cld 958431 City/Zipi. Sacrame do , CA. 9544 Handler / Approved Collector (Organization) Name: afrios Name SAN JUAN Server Chip. Date | Name and Address of Source of Material: 11/1/08 Name: 6 TV INC. CIR. City / Zip: C. 11. ch . 95621 City / Zip: City / Zip: City / Zip: City / Zip: Address: Address: Address Address: Name: Name: Name: Name; (x/p/m)2000

CIWMB 198 (Revised 11/06) State of California

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SUBTOTALS

State of California CIWMB 197 (Revised 10/06)

California Integrated Waste Management Board

### COVERED ELECTRONIC WASTE TRANSFER RECEIPT

Please provide the following information to document transfer of Covered Electronic Wastes (CEWs) between Approved Collectors and Approved Recyclers. This required information must accompany all Covered Electronic Waste Recycling Payment Claims (CIWMB Form 196). Print legibly in ink or type.

Date Of Transfer: Name Of Appro		CEW ID#	Name Of Approved Recycler:	CEW ID
12-24-08 WEN CON		166921		Our tr
Compagnition to a south four of colors and agreement and a second	. A. A. C.		and the state of t	and the contrast of the state of the contrast
Check Here If Operating As A Di	ual Entity During 7	This Transaction	•	
			Number Of Units Transferred	Certified Weight Transferred (lbs)
CA Sourced CEWs			79	
CA Sourced Non-CRT Containing CEV	Ws			
		TOTALS	79	
	i die iotae einer e	re construction	Number Of Units Transferred	
Source Anonymous CEWs				
Source Anonymous Non-CRT Containi	ing CEWs			
		TOTALS	0	
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le	etters that are recei	ved from the ap	proved collector listed above for	this transaction.
Attach copies of all applicable port this transaction. Attach copies of all Designation Le ollector must provide a description of	tters that are recei	ved from the ap	proved collector listed above for	this transaction.
Attach copies of all applicable port this transaction. Attach copies of all Designation Le ollector must provide a description of	tters that are recei	ved from the ap	proved collector listed above for	this transaction.
Attach copies of all applicable port this transaction. Attach copies of all Designation Le ollector must provide a description of	tters that are recei	ved from the ap	proved collector listed above for	this transaction.
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le collector must provide a description of	tters that are recei	ved from the ap	proved collector listed above for	this transaction.
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le collector must provide a description of EWs collected as recorded in the collected in the collected as recorded in the collected as recorded in the collecte	tters that are receif any activity that election log.	ved from the ap	proved collector listed above for repancy between the CEWs tra	this transaction.
Theck all that apply:  Attach copies of all applicable port this transaction.  Attach copies of all Designation Le  Collector must provide a description of EWs collected as recorded in the collected as recorded in the collected as a dual entity during this Thave verified that all CEWs transpolely from California sources."	f any activity that e ection log. ight Verification transaction, sign be	ved from the appearance of the statements be	proved collector listed above for repancy between the CEWs tra	this transaction.
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le Collector must provide a description of EWs collected as recorded in the collected as recorded in the collected as a dual entity during this I have verified that all CEWs transolely from California sources."	f any activity that e ection log. ight Verification transaction, sign be	ved from the apparent of the statements becoved Recycler	proved collector listed above for repancy between the CEWs tra	this transaction.
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le ollector must provide a description of EWs collected as recorded in the collection in Source Declaration And We If operating as a dual entity during this I have verified that all CEWs transolely from California sources."	f any activity that e ection log. ight Verification transaction, sign be	ved from the apparent of the statements becoved Recycler	proved collector listed above for repancy between the CEWs tra	this transaction.
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le Attach copies of all Designation Le Collector must provide a description of EWs collected as recorded in the collected as recorded in the collected as a dual entity during this I have verified that all CEWs transpolely from California sources."  Lead May Signature of Approved Collector	f any activity that e ection log.  ight Verification transaction, sign befored to the Appr	ved from the apparent of the statements become decycler	repancy between the CEWs tra  low.  for which recovery payments a  CLEM MEDAR;  Printed Name	this transaction.  Insterred and the
Attach copies of all applicable port this transaction.  Attach copies of all Designation Le  Collector must provide a description of EWs collected as recorded in the colle  alifornia Source Declaration And We If operating as a dual entity during this  I have verified that all CEWs transpolely from California sources."	f any activity that e ection log.  ight Verification transaction, sign be ferred to the Appropriate of the A	ved from the apparent of the statements become decycler	repancy between the CEWs tra  low.  for which recovery payments a  CLEM MEDAR;  Printed Name	this transaction.  Insterred and the

California Integrated Waste Management Board

COVERED ELECTRONIC WASTE (CEW) COLLECTION LOG

Units Other CEWs<sup>3</sup> Telephone #: Material Received Weight N Units 17845 00 M 0 CRTS 560 05/ Weight Describe Circumstances of Collection and/or Attach Source Information of Location of Collection Event (if different from the Collector's address) CEWs if Received from Other Collectors and Mandlers.2 SUBTOTALS Primary Contact Name: For transfers of 5 or more Contact Person & Phone 470-0909 SAM (916) 921-8935 B (946) 261 -6128 . see 18660.20(I)(C) units provide City/Zip: Sportmed CA-95821 F3 (916)710-3226 7 Amy Brew Rober + CEW ID#: Material Received From Source<sup>1</sup> Source 00 Type of Handler / Approved Collector Address (Address, Ctb., Zip): 181/05 Name: Chase TRIBUTER R.D. City/Zip:5 Arremato 9552 City/Zip: CIVRUS HEIGHTS, CA. 9560 CITY/ZID: FAIR CORE, CA.95600 CHYZIPFAIR GOLLS CA95628 6/9/05 Name: 46/4 of CALLFORMA Address: 7310 PACLFUE ST-City/ZipPLEMSMANT GROVE, WA-93608 12/09 Name: Deyek Simmons 4-61 Address: 6231 Burich Mas 4-61 5/30/05 Name: Cantral Pay mark Cory 6/2/05 Name: JoHN GRANT Address: 5324 ILLINGS AVE Address: 3500 WATT AVE City (Zip: Spe. RAIME NTO CM., SP821 Handler / Approved Collector (Organization) Name: Name and Address of Source of Material: City/ZipiRiseville, CA. 93 66/ Nume: Was Monk Robay Address: 8761 OAHO OR Address: [11 SUNKL'YE Blyd Styles Name: Rox U'lle Tagetter 5/5/05 Name: 54 W 7 AM! Date (m/d/y)

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CIWMB 198 (Revised 11/06) State of California

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California Integrated Waste Management Board

Handler / Approved Collector (Organization) Name:	ame: CEW ID#: Primary Contact Name:	Primary Contact Name:		
Handler / Approved Collector Address (Address, City, Zip):	Lacation of Collection Event	7		officered to Acid Administration of Acids in the
Material Received From Source	0.00 CO	а от в до ставля в применя в в менения применя в в менения в менения в менения в менения в менения в менения в	Andre del Annessell metallestening	B. Endoused
Name and Address of Sour	For transfers of 5 or more units provide Contact Person & Phone	Describe Circumstances of Collection and/or Attach Source Information of CEWs if Received from Other	CRTs	Ts Other
And the second s		Collectors and Handlers. <sup>2</sup>	Weight	Units
Address: SOUL PALM AUE.				ndi-rua de compresenta de la compresenta della c
City/Zip: STONAMENTOCA. 95F41 R			6	N
6/14/05 Name: A YOU MEEN MBOSEN R			}	Parameter Apparent
City/Zip:C.15 Kux Hari GHS CASED R			Jo Ch	2
5/16/05 Name: ALFRED KNIGHT	en e			-
			•	- ×
M			Coh	1
6/18/0 Name: Catildea & By LEX.				5
City/Zip: CITPLY HEIGHTS (A. 9567) R			140	7
6/19/19 Name: KOGER GREENE GOLO ON Address: YOLS CURRAGH GOLO ON			San Parket	
City/Zip: Face dans, CA 95628			03	4
Name: ARE CABER SASHING Address: 7616 GREENBAGN N A	DANIEL -		L'an	3/
9560			70	dr.
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California Integrated Waste

Management Board

CIWMB Form 198 SA (revised 11/06) State of California

Units Telephone #: Other CEWs\* SA CEW Material Recovered Weight Collector Contact: Units 2 CRT CRWs m N 3 SOURCE ANONYMOUS COVERED ELECTRONIC WASTE (SA CEW) COLLECTION LOG 70 105 Weight 3 33 26 507 20 Disposal Megal Incident Type 108921 CEW ID #: SWIS #\*\* Check! Load M.S. M. Correspondens 100

L. CORLOS CARGOS CASTOS RAPED BACK ON 195610 Incident Location / Address CLITTEN HER HIS CA 4560 (i.e.: street, city, zip code) MILM CONCUTERS CH. W. CM.95610 Facility Name and/or MRM COMPUTERS OMPUTERS 52 Approved Collector Address: 7613 GREENBACK CITEUR HEIGHTT, MRM द्रीय द्रायक्त्यकार्था महत्त्व १६ १७ Contact Number 0.00 Phone MEM COMPTHE SO LE COMPTHE SO L NEW COMPUTED 1 HURM CONFUSES
76% CRESINAL ON
CINES HEIGHES SAID. 9,566 MAN COMPLYOUS JOSE SAGE MANY COMPUBER Contact Name Incident Site & Affillation Approved Collector Name: M&M CONFUTURES Collected 6/14/09 (m/d/y) 43/08 114105 Date 6/3/09 10/01/0 6/20-10-3 165/09 19/05 125/69 Incident (A/p/m) 30/87/5 20/Ex to/08 14/0S 6/3/08

\*Other CEWs: Non-CRT covered electronic wastes eligible for recovery payment within the SB 20/50 payment system. Refer to 14 CCR 18660.5(a)(15) \* " SWIS; Solid Waste Identification System

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SUBTOTALS

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California Integrated Waste Management Board

#### COVERED ELECTRONIC WASTE TRANSFER RECEIPT

Please provide the following information to document transfer of Covered Electronic Wastes (CEWs) between Approved Collectors and Approved Recyclers: This required information must accompany all Covered Electronic Waste Recycling Payment Claims (CIWMB Form 196). Print legibly in ink or type.

6-30-09	Name Of Approved Collector: M&M COMPUTERS INC	(0672)	Name Of Approved Recycle	CEW ID#
Check Here If	Dperating As A Dual Entity During T	Fhis Transaction.	~ <b>8</b> 8 8	
			Number Of Units Transferred	Certified Weight Transferred (lbs)
CA Sourced CEWs			81	l E
CA Sourced Non-C	RT Containing CEWs			1 5 <u>1</u> 5
1 2		TOTALS	1220-20	298
			Number Of Units Transferred	
Source Anonymous	CEWs		19	
Source Anonymous	Non-CRT Containing CEWs	12/19/18		5
		TOTALS	100	
this transaction	fall applicable portions of Collection		eived from the approved colle	
Attach copies of this transaction Attach copies of Collector must prov	f all applicable portions of Collection i.	eived from the ap	eived from the approved colle	for this transaction.
Attach copies of this transaction Attach copies of Collector must prov CEWs collected as r	f all applicable portions of Collection  a.  f all Designation Letters that are receivited  and a description of any activity that	eived from the ap	eived from the approved collector listed above collector listed above exepancy between the CEWs t	for this transaction.
Attach copies of this transaction Attach copies of Attach copies of Collector must prov CEWs collected as a California Source D If operating as a di	f all applicable portions of Collection  t.  f all Designation Letters that are receivide a description of any activity that recorded in the collection log.  Declaration And Weight Verification and entity during this transaction, sign is that all CEWs transferred to the Application and all CEWs transferred to the Application.	explains any disc	eived from the approved collector listed above collector listed above exepancy between the CEWs to	for this transaction.
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Attach copies of this transaction Attach copies of Attach copies of Collector must prov CEWs collected as r  California Source D If operating as a di "I have verified the solely from Califo Signature of Appr	fall applicable portions of Collection  t.  fall Designation Letters that are received a description of any activity that recorded in the collection log.  Declaration And Weight Verification wal entity during this transaction, sign is not all CEWs transferred to the Approxima sources."	explains any disc	eived from the approved collector listed above proved collector listed above proved collector listed above prepared to the CEWs to the CEW	for this transaction.  transferred and the  ts are requested are

Direct Computer Disposel

M & M Computers

Date 1/29/2009 Type Bill

Reference

Original Amt. 867.70

nt.

2/3/2009 Balance Due Discount 867.70

Check Amount

Payment 867.70 867.70

12299

Citibank Checking Acc

867.70

Citbank Checking Acc.

05/38/2009 13:30 ID-1201 FINANCIAL INSUBANCE

DATE	SPRITING	DISTRIB BEGTER 10	F12005	ge-ag-	TSET
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06/36/2009

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State of California CIWME 197 (Ravised 10/05)

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## COVERED ELECTRONIC WASTE TRANSFER REC

Please provide the following information to document transfer of Covered Electronic Wastes (CRWs) deductors to proved Collectors and Approved Recyclers. This required information must accompany off Covered Electronic Flucta English Toyment Claims (CIWMB Form 196). Print legibly in ink or type

Date Of Treasfer: Name Of Approved Collector:	CEW 70 6   30		
6-30-09 M&M COMPUTERS INC	106 92.1	e Of Approved Respo-	a: CEC.IDS
Check Here If Operating As A Dual Easily During Th	de Transaction.		
		Number Of Units Transferred	Certified Weight Executioned (lbs)
CA Sourced CFWs		81	
CA Sourced Non-CRT Containing CEWs			
	akarata		the first of the first transfer of the majority with a single being spine to the first of the fi
And the second s		Romber (Elever	The State of the S
Secree Anenymous CEV/s		19	
Source Agosymous Non-CRT Containing CEWs			
Check sit that approx	NEWE ARE	The second secon	nere garag

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alls of California IWACE 197 (Revised 10xCG)

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CA Sourced CEWs

Switch New CET Containing CEVs

Sparce Amounts a New 27th Charles a Comme

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During the course of the audit, the following four findings were noted:

#### FINDING 1 - Missing Records

The auditor informed M & M Computers, Inc., of the following missing records on the site:

- Covered Electronic Waste Transfer Receipt, CIMWB Form 197;
- Collection Log, CIWMB Form 198; and
- Copy of the payment method from the recycler (e.g., canceled check, check stub, etc).

M & M Computers, Inc., initially agreed with the finding in a response to address the missing records issue. However, M & M Computers, Inc., subsequently discovered and provided the missing records above. As a result, the finding has been resolved.

#### FINDING 2 - Estimated Weight Not Listed on the Collection Logs

The auditor informed M & M Computers, Inc., that the estimated weights of CEW collected were not listed on the collection logs.

M & M Computers, Inc., responded that the company would implement a policy to begin listing the estimated weights on the collection logs. A copy of the collection log with the listed estimated weights was provided. As a result, the finding has been resolved.

#### FINDING 3 – Applicable Source Documentation Did Not Accompany the Load

The auditor informed M & M Computers, Inc., that applicable source documentation did not accompany the load.

M & M Computers, Inc., responded that the correct protocols were currently being followed. Accordingly, the finding has been resolved.

#### FINDING 4 - Net Cost Report

The auditor informed M & M Computers, Inc., that the revenue shown on the Net Cost Report consisted of income received from the recycler.

M & M Computers, Inc., responded that the Net Cost Report was corrected for 2008. The correction was verified based on a review of the 2008 Net Cost Report obtained from the CIWMB database. Accordingly, the finding has been resolved.

#### EVALUATION OF RESPONSE TO AUDIT REPORT

During the course of the audit, the following four findings were noted:

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